

AGENDA: August 19, 2003

4.14

CATEGORY: Consent

DEPT.: City Auditor

TITLE: Reappointment of City Auditor

RECOMMENDATION

Adopt A RESOLUTION REAPPOINTING ROBERT F. LOCKE AS CITY AUDITOR, to be read in title only, further reading waived.

FISCAL IMPACT—None.

BACKGROUND AND ANALYSIS

Separate sections of the City Charter describe the roles of two different auditors that are appointed by the City Council. Section 710 of the Charter enumerates the qualifications and duties of the City Auditor and provides that the City Auditor may be "combined with any other officer of the City as designated by the City Council." The City Charter describes the responsibilities of the City Auditor as follows: "The City Auditor shall have the power and be required to perform such duties consistent with the Charter as may be required by the City Council." Accordingly, it is the responsibility of the City Auditor to undertake those tasks that are directed by the City Council. In prior years, the tasks directed by the City Council have included various special projects and reports such as reviewing Foothill Disposal's corporate overhead allocations, the accuracy of the Sunnyvale solid waste transfer station billings, the adequacy of nonprofit organizations' financial reports and other special assignments.

The duties of the City Auditor described in Section 710 should not be confused with those of the independent certified public accountant discussed in Section 1106. Charter Section 1106 requires the City Council to employ an independent certified public accountant to perform an annual audit of the books and records of financial transactions. This section also requires the independent auditor to submit a final audit report to the City Council. The City Council has chosen Maze & Associates to serve as the independent auditor and conduct the annual financial audit. Maze & Associates is appointed by the City Council and reports directly to the Council. The work they conduct is distinct from the duties of the internal City Auditor and the City Auditor does not employ or otherwise direct the activities of the independent auditor in conducting the annual financial audit.

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City Council Policy A-12 requires the City Council to appoint the City Auditor annually. Council last confirmed this appointment on August 6, 2002, and reappointment is requested at this time to coincide with the annual performance review process. A resolution confirming this reappointment is attached.

PUBLIC NOTICING—Agenda posting.

Prepared by:

Robert F. Locke
City Auditor

RFL/9/CAM
533-08-19-03M^

Attachment: 1. Resolution

CITY OF MOUNTAIN VIEW
RESOLUTION NO.
SERIES 2003

A RESOLUTION REAPPOINTING ROBERT F. LOCKE AS CITY AUDITOR

BE IT RESOLVED by the City Council of the City of Mountain View that Robert F. Locke is hereby reappointed as City Auditor effective August 19, 2003.

RFL/9/RESO
533-08-19-03R^